



ATTS NEWSLETTER

Number 182

July to September, 2018 Volume 48, Issue #3

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PRESIDENT'S MESSAGE

John Ostendorf, R-518

Dear fellow sales tax token collectors, I hope this letter finds you well.

I am pleased to announce that the call for nominations was answered and Tim Davenport has agreed to run for the At-Large position #1. If that name looks familiar, look at your bookshelf and you will see that Tim was the co-author of our standard reference for us sales tax tokens, "United States Sales Tax Tokens and Stamps: A History and Catalog", by Malehorn and Davenport. He has also written a number of articles over the years. It will be great to have Tim on board. Thanks for stepping up Tim!

Since there were no other nominees, no election ballot will be printed since it is unnecessary. All board positions – President, Editor, Treasurer, and the two At-Large board positions will serve for a three-year term (2019-2021).

Not a whole lot else going on. Its summertime and I think we all spend a little less time on our hobby when the weather is decent and we can do things outside. There have been some nice items on eBay. I hope that continues to be the case. t's always fun to be able to add something to our collection!

Happy collecting, John

LETTERS TO THE EDITOR

Send your own questions, comments, corrections, or information to:

BILL at: Wimhands@gmail.com

This issue's LTTE contributors include: Joseph McCarthy, John Ostendorf and Nick Sapone – all getting a brownie point for the fun of sharing with us. THANKS GUYS!!

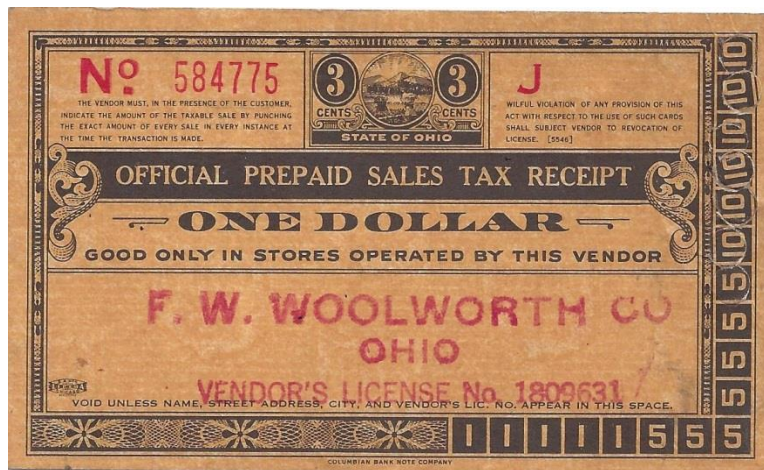
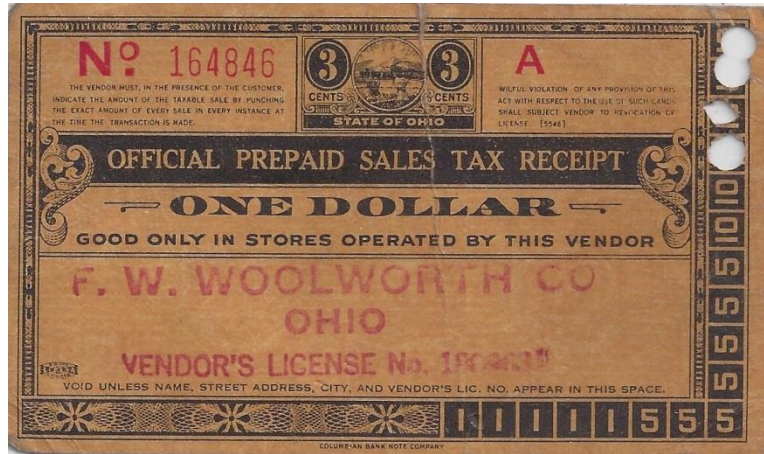
PLEASE NOTE: If you are emailing me I would greatly appreciate it if you would supply **your full name** and membership number. Often I receive an email from “Jack” and I don’t recognize the name off-hand or the email address either. So in order for me to list it here I have to go through my entire email address book looking for “Jack”. Likewise, if you don’t include your return address on a snail mail, please give me your full name on the written enclosure. Thanks for saving me a little time. I do appreciate EVERY contact but this identification would also be appreciated. **My sincere thanks, as always.**

BILL MYERS WRITES: Joseph McCarthy writes about two Ohio Woolworth punch cards he has obtained. I report on finding a small exhibit on Colorado sales tax tokens in a museum. John Ostendorf writes about his latest discovery, a Cessna Aircraft Company 21¢ meal token. Nick Sapone writes about his research on the other uses of the fiber used to manufacture OPA tokens, which includes a sales tax token. I have an interest in the use of fiber tokens due to their use in World War II so Nick and I share a common interest.

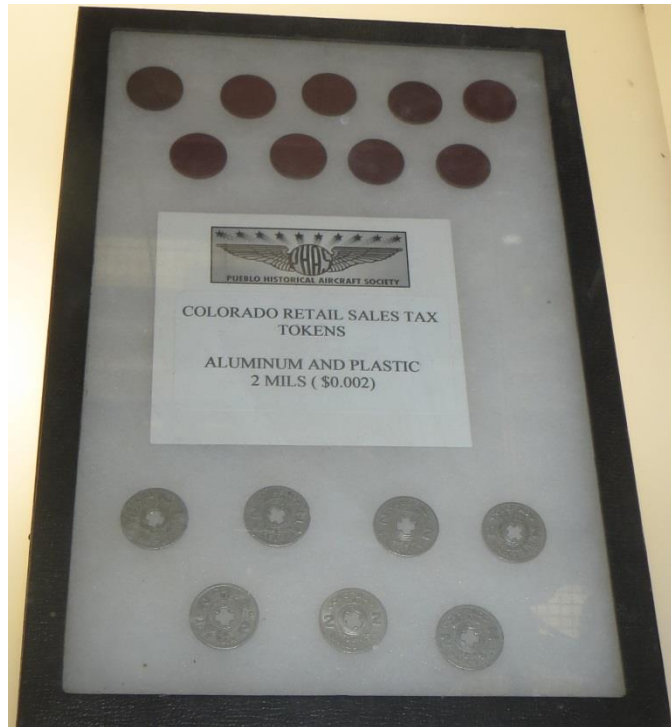
I would like to hear from the members. Please send me reports of your latest finds, topics of interest, comments...your newsletter need you.



JOSEPH MCCARTHY (L-616) WRITES: Attached are two scans of recent purchases. Both are SPC3B FWW punch cards. One with control letter “A” and one “J”. The “A” card has a fold top to bottom and has four “10’s” punched out. The “J” card has no fold but has one “5” and Six “10’s” that were “**HANGING CHADS**” that the seller placed back in place.



BILL MYERS (R-570) WRITES: In June I visited the Pueblo Weisbrod Aircraft Museum in Pueblo. I was looking at the exhibits and there was a glass case with ration items from World War II. One item caught my eye and it was a picture frame with a label in the center. At the top of the label is a pair of wings on a circle that has PHAS in it and Pueblo Historical Aircraft Society under it. Below that is "COLORADO RETAIL SALES TAX TOKENS" and "ALUMINUM AND PLASTIC 2 MILS (\$0.002)". At the top of the frame are nine red tokens (that look like fiber, not plastic) and seven aluminum tokens at the bottom. The exhibit is of common Colorado sales tax tokens but it was nice to see that someone found them interesting enough to assemble and label them and place them in a case for the public to see.



Unlisted Cessna 21¢ sales tax token

by John Ostendorf, R-518



I have an exciting new discovery to report – a 21 cent, octagonal Cessna Aircraft Company (Kansas) sales tax token! All known sales tax tokens from Cessna are 26c (25c + 1c sales tax) in several metals and two varieties in fiber. All are round, the fiber tokens are 20mm and the metallic tokens are 23mm. All are quite scarce.

The 26 cent denomination is a quite odd denomination. It came to be due to a massive increase in employment at the Cessna factory after the outbreak of World War II. There were too many workers to get in and out of the cafeteria, so cafeteria employees came out on the floor with serving trays to serve the employees. Not wanting to also have additional cashiers, Cessna devised a plan that allowed workers to pay for their 25 cent meal and include the sales tax by remitting one of these 26 cent tokens. As was common with other sales tax tokens, undoubtedly the metal tokens were issued first and the war effort necessitated a change to fiber tokens, probably in 1943 or so. Allegedly a 31 cent token exists, but I have never seen a picture of it and it was not listed or even mentioned by Malehorn & Davenport in “United States Sales Tax Tokens” or by Pfeifferkorn and Schimmel in “Chits, Chiselers, and Funny Money”. I doubt that it actually exists, but if it did, I would believe it would be a fiber or plastic token as it would have been issued later than the 26 cent fiber tokens.

I recently acquired an octagonal brass 21 cent token. This measures 22mm and is a beautiful bright yellow (my camera doesn't bring out the yellow like it should). It is interesting that the layout of all the letters is virtually identical to the 26 cent tokens, including beading along the borders. The only real difference is that this token is octagonal rather than round and the denomination.

It is strange that any of these tokens included a full cent for the sales tax since the sales tax was 2% in Kansas at the time. So essentially, the purchaser was paying 4% sales tax on the

25 cent meal and 5% on the 20 cent meal! Most people in this country didn't pay a 5% sales tax until the 1980s!

The 21 cent token almost certainly predates the 26 cent tokens. It is hard to imagine a price increase on employee lunches from 20 cents to 25 cents in the early 1940s. That's a 25% increase and I wouldn't want to have been the person announcing that price increase! Could this be a pattern? It could be argued that there were two different prices for meals at the plant, thus the different denominations and shapes of the tokens, but that seems unlikely. Cafeteria workers were dragging serving tables out on to the floor. I can't imagine there were two different types of meals in that scenario.

Does the 21 cent Cessna exist in other metals? Since the 26 cent tokens exist in several metals and later in fiber, it implies that they were used for quite some time. Or is this piece a pattern that ultimately got changed to a round token with a different denomination? It's fun to speculate and one of the fun things about being a patient sales tax token collector is discovering a token like this!

Citations:

Malehorn & Davenport, "United States Sales Tax Tokens and Stamps: A History and Catalog, Jade House Publications, 1993.

Pfefferkorn & Schimmel, "Chits, Chiselers, and Funny Money, Scorpion Publishers, 1977.

"Cessna's Odd 26c Token", J.W. Baum, TAMS Journal, Volume 8, Number 6, September, 1968.

Another Arizona S2 5 mills error

by Bill Myers, R-570



I have found that sales tax tokens have been relegated to the junk boxes of world coins in the coin shops in my town. I find lots of common tokens and pick up interesting ones here and there and have reported on some of my finds. My most recent find is an Arizona S2 5 mills token. That will probably induce some yawns at this point. I put the token in a 2X2 so that the alignment of the sides relative to each other can be seen. The reverse die is rotated 260 degrees clockwise (or 100 degrees counterclockwise) to the obverse die. I am sure quality control was not very tight as tax tokens had such a low value the effort was not worth it. To me it was a nice find. I hope this information has stifled some yawns. I assume the minting process of metal sales tax tokens is the same as coins with a hammer and anvil die striking a planchet in a press. What I do not know is if the die had preparations to it that insured correct alignment when placed in the press. If that is true that means the die came loose and rotated. If not then it would be up to the press operator to line up the dies and I would assume this would generate more rotational errors. I could not find an image of a die by searching on line. I would be interested if anyone in the membership has any input on this.

There are more than common sales tax tokens out there to be found. Does anyone out there have a find to report?

OTHER-USE TOKENS

By Nick F. Sapone R-517

It is interesting to find more tokens for your collection and it is just as interesting to research and learn new things about them. There are times when those pursuits have lead me a little off-track from “normal” collecting. I’ve been doing that for years, looking back and forth between SRTC, ATTS and some other places, mostly searching for more things to research about fiber tokens.

I look at other aspects as well, like the token material and how it was used, and I check out some details of the tokens that few others seem to notice. Some of those small details are clues that can tell us how the token was made, which is very important, especially to error collectors who like to figure out how those really strange errors occur. Because knowing the minting technique and die tooling is key to understanding those “off-track” errors made by the different kinds of archaic equipment that was involved years ago. And the use of certain fiber token materials, along with knowing the particular composition and layering, can help date them when records are no longer available.

This rambling search keeps uncovering information about the machines that made ration tokens, tax tokens, the errors of both, and a few things that were just as unknown about fiber token material as well. This applies to many of the tax tokens that are collected by ATTS and to “all” of the fiber ration tokens that are collected by SRTC.

It also applies to many other fiber tokens, like the merchant advertising tokens, premium tokens and even play money was involved, with some of those purposes combined on the same token.

Current research is revealing tokens made of fiber material that was at one time illegal to use for any other purpose than the single government project that it was made for. It was known from the start that OPA Ration Token fiber was designed for durability and specially made for security. Both were important in this case and there were several specific, identifying characteristics built into the tokens to thwart counterfeiting. This fiber stock was highly regulated, requiring every token and bit of minting scrap to be accounted for. The fiber was weighed before the tokens were made and both the tokens and the scrap were weighed afterward, to insure that none was missing, because it was government security fiber designed for use only in making ration tokens.

In addition, there would be a \$10,000.00 fine or one year imprisonment, or both, for theft of the tokens.

Canada’s Ration Token

Other-Use Token #1



Then in June of 2000, I discovered that Canada’s ration tokens were made of the same material as our blue OPA tokens! That was a big surprise at the time, but I figured that some political agreement must have been involved, in order for this to happen. And the fiber stock was still used for making ration tokens, so maybe this was alright.

But years later, in October 2014, more yellow core tokens were found. I then realized that any agreement over Canada’s ration tokens was more likely a business transaction between Canada and the Osborne Register Co., rather than any juggling of government regulations that I had previously wondered about. Because my wife Jane had just discovered six different Red Goose Shoe Company premium money tokens that were made of OPA fiber.

(Pictured on the following page), the new finds were astounding. We realized that Jane had discovered something important because everyone knew that this wasn’t supposed to happen. The U. S. government had declared that “there was to be no other use for this special security fiber.” And that was followed up with assurances of fine and imprisonment for offenders! But these new finds made it apparent that the security fiber regulations had been amended soon after OPA Ration Tokens were discontinued in late 1944.

We started referring to the new finds as “Other-Use Tokens” and the name stuck. With this many other-use tokens being found we also realized that we had discovered a new category as well, involving an unknown number of various tokens that were made of surplus OPA fiber.

Now the hunt was on for more.

Red Goose Shoe Company premium money tokens
Other-Use Tokens #2 through #7



Making other tokens from this material was something that no collector had ever heard of or had even thought about, but additional research has revealed how a turn of events caused these “Other-Use Tokens” to be made.

After piecing together a trail of OPA interoffice memos and other documents that were found in the National Archives, evidence proves that the fiber company wanted to repurpose any leftover fiber for making other tokens. But first, it had to be released by the OPA. These yellow core “other-use tokens” indicate that the fiber company’s proposal must have succeeded in persuading the OPA to release the surplus fiber for practical use, instead of defacing or destroying it in compliance with their original requirements. These tokens are hard evidence confirming that OPA did release the security fiber, otherwise we wouldn’t be finding them. This also caused me to wonder how many other tokens might have been made from the surplus OPA fiber.

Also, the variety of red color shades seems odd in the Red Goose series, where only two of the red 25’s have been reported or identified as being made of OPA fiber. This seems even more curious when we notice that “all” of their blue tokens were made of OPA fiber.

It would appear that over a period of time, “remnants” of various other red fiber had been used in filling repeated small orders for Red Goose tokens. And for those orders, whatever close shade of red remnant that was available might do, especially “for making advertising/play money” that their customer’s children found so enticing.

Could it be that the last small remnant of red OPA fiber was used like this, along with some other red remnants for a Red Goose token order? But surely there must be more of these Red Goose tokens made of the red OPA fiber than just those two red 25’s that are known to us.

I also think there is good reason to check all other red or blue fiber tokens for the light yellow/orange center layer that only OPA fiber has. Because it is possible that some of them were made of OPA fiber remnants as well.

The Alabama S18 Sales Tax Token
Other-Use token #8



Two and a half years later, in April 2017, Mike Florer reported his discovery that the Alabama S18, state issued sales tax token has a yellow core and that it must be made of leftover OPA blue ration token stock!

Mike said he made this discovery while inspired by some of my previous articles to broaden his collection. I was glad to hear that someone was actually reading this material, but it was also an “ouch moment” for me, where right away I thought that maybe I shouldn’t have written about these other use-tokens so soon. Because this was more than just another “other-use token,” it is the only blue fiber “other-use ‘SALES TAX’ token!”

I was still glad that Mike had made this great find, while realizing that a potential prize had gotten away. Mike rubbed it in with his suggestion that I check the AL-S18 in my own collection for verification.

ATTS Editor Bill Myers also reported discovering the AL-S18’s “other-use” connection, but by that time SRTC had already published Mike’s find in The Ration Board, and the newsletter was in the mail.

I imagine that this news might have caused one of those “ouch moments” for Bill as well. There are times when things just don’t go as expected and here is another example of that.

The similar blue color of the Kriste Evanoff Ohio sales tax token had captured my interest, but without having an example of the token, I relied too heavily on the picture in ATTS Newsletter 175 (Dec. 2016). And that picture caused it to look so much like blue OPA fiber that I thought it surely must be. But when I finally asked Monte to confirm the center layer of this token, my hopes quickly vanished with his unexpected reply.

(Quoting Monte) “To answer your question about the Kriste Evanoff token – that token is aluminum, not fiber. The picture presented must have made it look like it was fiber, but it’s not – just aluminum.” (End quote.)

That kind of news caused another of those “ouch moments” for me, but the search goes on.

As painful as Monte’s answer was, it was also a reminder that this is only one of several good reasons where you need to examine a subject token “in hand” to confirm all of the details that require a close inspection.

The Atlanta Milling Co. Token Other-Use Token #9



Then in October 2017, about six months after Mike’s tax token discovery, we found another “other-use token.” It is the 29 mm Atlanta Milling Co., “One Capitola Flour Token” (pictured above, enlarged.)

The token has a medal turn and advertises the company’s “finest family flour” product, while also being good for “exchange on admission to your favorite theatre.”

Jane and I discovered this token’s blue OPA fiber connection as we opened an order, making it “our first dual discovery” of an “other-use token,” and we hope that it wasn’t the last of them.

For years I have encouraged collectors to look closer at ration tokens and other fiber tokens for their many other points of interest and I still missed a gem in my own collection! Now I check everything made of red or blue fiber (even WW-II era pet tags), because we still don’t know if all of those “other-use tokens” have been found.

Sales Tax Tokens Online

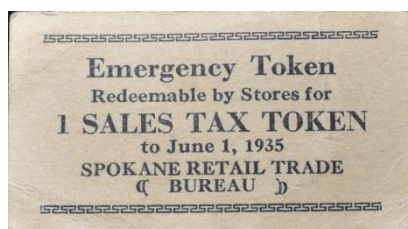
ALL PRICES LISTED ARE WITH POSTAGE IF POSTAGE WAS CHARGED

By Ralph Harnishfeger

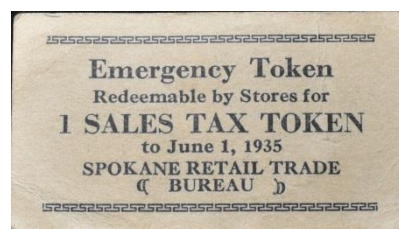
With Additions from WJM



33 sales tax tokens 15MAY18
\$18.50



WA L43 Rhodes sales tax token
16MAY18 \$13.95



WA L46 Spokane Retail Trade
Bureau 19MAY18 \$10.95



OH 50 tax receipts 30MAY18
& 9JUN18 \$6.00



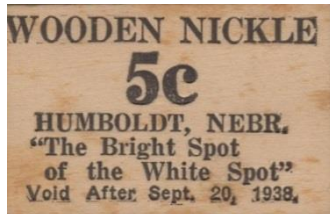
Jerry sales tax tokenut
31MAY18 \$13.74 & \$14.74



Tory sales tax protest
1JUN18 \$4.62



Turners 1/3¢ sales tax 5JUN18
\$64.39



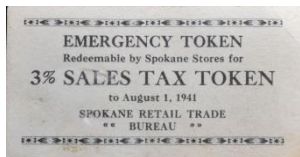
Humboldt, NE 5¢ 11JUN18
\$11.49



Chanderville, IL 1/4¢ L20 20 JUN
\$8.80



Arctic Ice Louisville, KY 5 & 10¢ L3 & L4 20JUN18 \$10.80



Spokane, WA 3% 1941 L47 23JUN19 \$7.95



Casey, IL 1/4¢ 24JUN18 \$23.45



Moline Silvis IL 1/4¢ 23JUN18 \$7



165 tokens 30JUN18 \$11.98



WA Spokane L-46 1JUL18 \$8.50 & \$5.65



OK 1 & 5 mills error sales tax tokens 1JUL18 \$5



Cambridge IL L-8 1/4¢ 1JUL18 \$8.80



WA Colfax L-12Ba 1JUL18 \$20.50



WA Pinchneyville 1JUL18 \$37



IL Jackson County L-45 1 JUL 18 \$24.50



IL Jackson County L-43B 1JUL18 \$36.57



OH McCrory S-3B 1JUL18 \$22.50



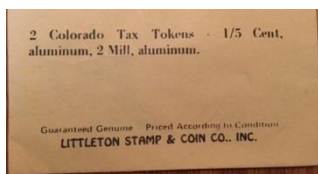
OH McCrory S-3B 1JUL18 \$35



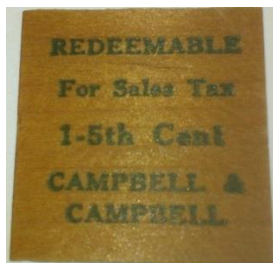
OH Kresge S1 1JUL18 \$31.01



OH Woolworth S-3B
2JUL18 \$18.50



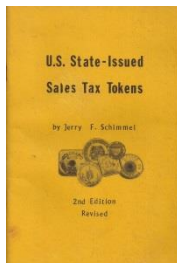
CO 1/5 cent & 2 mills tokens & Littleton envelope 9JUL18 \$2.62
(I would guess the envelope was the most valued part of this deal)



WA Tenino 1/5 cent
16JUL18 \$142.70



OH 5 1¢ receipts
17JUL18 \$4.90



Schimmel 2nd ed
19JUL18 \$15.50



IL Beardstown 1/4 ¢ L5 21JUL19 \$10.50



IL Bunker Hill 1/4 ¢ L6 21JUL18 \$5.50



IL Casey 1/4 ¢ L19 21JUL18 \$19.50



IL El Paso 1/4 ¢ L38 21JUL18 \$8.50



IL Kankakee 1/4 ¢ L49A 21JUL18 \$3.77



IL Kankakee 1/4 ¢ L49B 21JUL18 \$7.05



IL Jasper 1/4 ¢ L47 21JUL18 \$7.50



IL Ladd 1/4 ¢ L52 21JUL18 \$10.50



IL Mommouth 1/4 ¢ L65 21JUL18 \$0.99



IL Ladd 1/4 ¢ L59A 21JUL18 \$12.27



IL Rossville 1/4 ¢ L89 21JUL18 \$26.00



IL Rushville 1/4 ¢ L92 21JUL18 \$32.50 IL



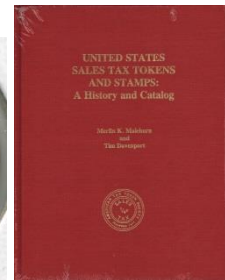
Virginia 1/4 ¢ L102 21JUL18 \$10.49



IL Witt 1/4 ¢ L104 21JUL18 \$24.00



IL Wyoming L106 21JUL18 \$26.74



Malehorn 22JUL18 \$44.99





IL 1/4 ¢ Arcola L2, Cambridge L8, Carbondale L18A, Chandlerlerville L20, Charleston L22, Effingham L37, Galva L39, Gillespie L41, Hoopeston L42 21JUL18 \$21.79



IL 1/4 ¢ Jackson Cty L44, Jacksonville L46A, Jacksonville L46B, Keithsburg L50, Kewanee L51, La Salle L54A, La Salle L54B, Litchfield L55, Mercer Cty L61B 21JUL18 \$19.5



IL 1/4 ¢ Moline etc L62B, Moline etc L63Ab, Mt Olive L66, New Boston L67, Paris L69, Roanoke L86, Rock Island L87A 23JUL18 \$24.20



IL 1/4 ¢ Rock Island L87B, Rock Island L87C, Rock Island L88Bd, Rock Island L88Da, St Anne L96, Toulon L100, Union Cty L101, Whiteside Cty L103 23JUL18 \$21.50



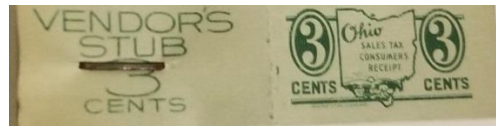
KY Arctic Ice 5¢ 23JUL18 \$2.75



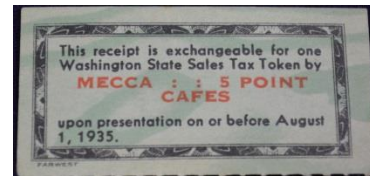
KY Arctic Ice 10¢ 23JUL18 \$3.25



Tenino 1/6¢ 24JUL18 \$34.50



OH 3¢ full pad 24JUL18 \$13.65



WA Mecca Café 5 point 30JUL18 \$15.00



IL Rock Island ¼ ¢ 29JUL18 \$10.80, 5AUG18 \$7.49



AL 18 tokens 30JUL19 \$13.74



OH Woolworth punch card 31JUL18 \$12.51

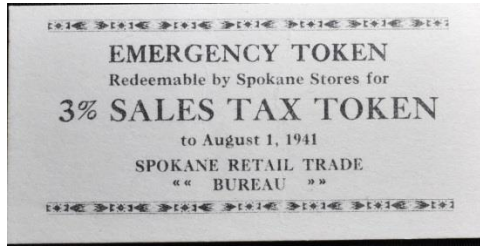


OH Kresge 31JUL18 \$19.20

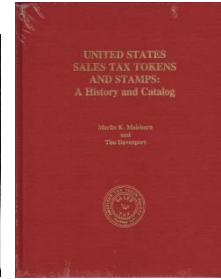




WA Spokane L46 5AUG18 \$7.95



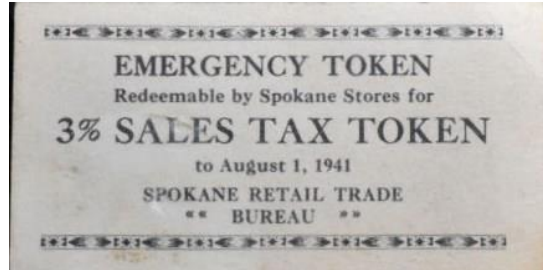
WA Spokane 3% token 5AUG18 \$10.95



Malehorn \$49.99
10 & 21AUG18



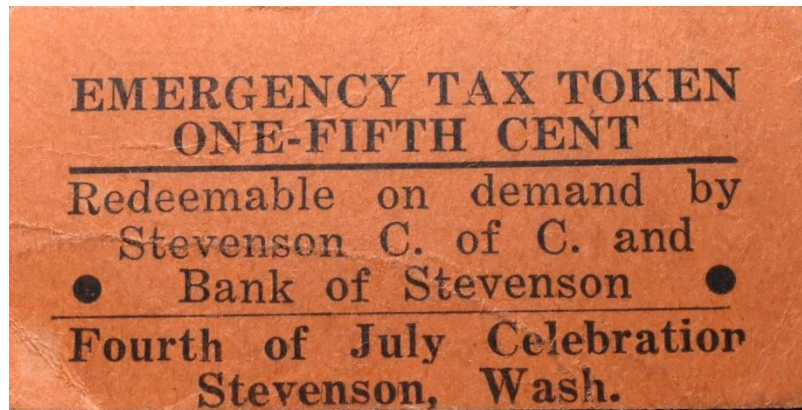
KY Arctic Ice on 5¢ \$2.32 13AUG18



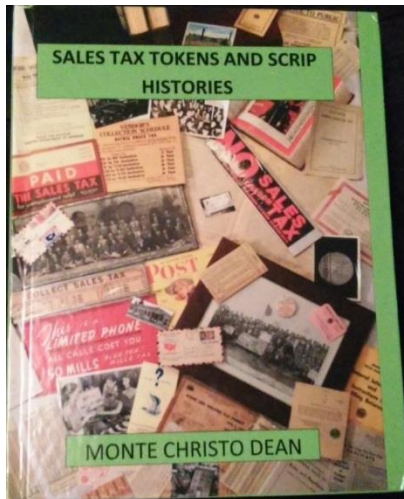
WA Spokane 3% token L47 \$8.95 13AUG18



OH lot of 5 \$5.40 13AUG18



WA Stevenson 1/5 ¢ \$33.95 13AUG18



Sales Tax Tokens and Scrip Histories \$147.50 16AUG18



IL Effingham 1/4 ¢ X 20 \$13.98 20AUG18



IL Litchfield 1/4 ¢ L55 \$6.80 23AUG18



IL Wyoming Kiwanis Club 1/4 ¢ \$22.22 23AUG18



IL New Boston 1/4 ¢ L67 \$6.80 23AUG18



IL St Anne 1/4 ¢ L96 \$6.80 23AUG18



IL Carbondale 1/4 ¢ L18a \$8.30 23AUG18



IL Union Cty 1/4 ¢ L101 \$6.80 23AUG18



IL Jacksonville 1/4 ¢ \$7.05 23AUG18



IL Moline 1/4 ¢ Bronze & Aluminum \$6.80 23AUG18



IL Effingham 1/4 ¢ \$6.80 23AUG18



IL Kewanee 1/4 ¢ L51
\$6.80 23AUG18



IL Jackson Cty 1/4 ¢ L44 \$6.80 23AUG18



IL Toulon 1/4 ¢ L100
\$6.80 23AUG18



IL Roanoke Merchants 1/4 ¢ L86 \$6.80 23AUG18



MO 1 mil X 20 \$16.91, \$16.98, \$16.98 28AUG18

PREVENT BLANK PAGES

YOUR CONTRIBUTIONS
ARE NEEDED TO FILL
THE PAGES OF THE
NEXT NEWLETTER

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

[Pay Pal -jnlcalvert@gmail.com](mailto:jnlcalvert@gmail.com)

Any questions or information needed please give me an email at
jnlcalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

MAY 20, 2018 – August 31, 2018

Beginning Balance

Balance

TO BE REPORTED IN NEXT NEWSLETTER

Balance

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape. Thanks to all who have made a donation.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

AUGUST 31, 2018

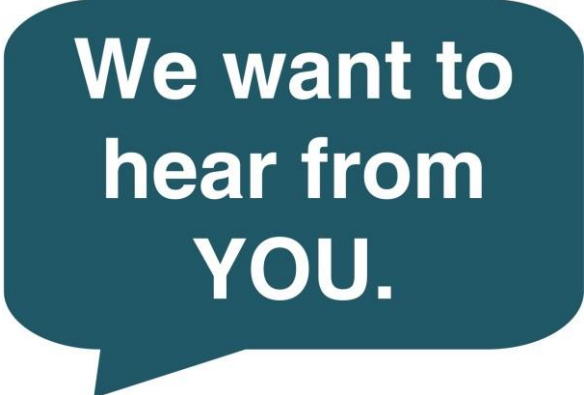
NEW MEMBERS:

DROPS:

DEATHS:

MEMBERSHIP:

TO BE REPORTED IN NEXT NEWSLETTER



**We want to
hear from
YOU.**

TRADING POST

Deadline for Issue #183 = November 5, 2018

RULES:

CLASSIFIED All members may place a classified advertisement **free of charge** and may change it every issue if they wish. No limitations on word count as long as it stays within reason.

FOR SALE ITEMS: (1) Up to ten items (lots) per issue per member. (2) Fixed prices only - no trades or auctions. (3) Members may offer a fixed price WITH an Or Best Offer option if they desire to do so. (4) Sellers must list a preferred contact and type of payment accepted (Checks, Money Orders, Pay Pal), as well as postage costs, if any. (5) Sellers must accept returns on all sales for 10 days after customer's date of receipt. (6) Refunds to the customer do not include their return postage costs. (7) Each lot may include up to three photos. (8) **10% of all sales** must be paid to Jim Calvert for the ATTS on an honor basis. Be SURE to let Jim know why you are paying him those funds when you send them. (9) Editor reserves the right to refuse or refine any For Sale Lot. I can't actually think why that would ever happen.

CLASSIFIED

WANTED: All kinds of paper or cardboard scrip and tokens. Especially state sales tax, coal and lumber, depression era, food stamp change, etc. Scott McClung, 8381-H Montgomery Run Road, Ellicott City, MD. 21043. Phone: 410-868-3318.

ILL BUY YOUR COLLECTION: Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@yahoo.com.

TEXAS WANTED: Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner
office@larrywarner.com

CASINO CHIPS WANTED:

Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

OH, PURTY PURTY

PLEASE: Looking for a nice example of an Oklahoma S-7. I have tons of scarce and rare trading material. Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

I REALLY NEED THESE

TOKENS: Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston, L-104 Witt Co. Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka

MO or eldeaco@yahoo.com --

WANTED: Great JPEG photos of your rare tokens, scrip, or related memorabilia. Willing to give you trade value for those photos I need. Up to \$10 in trade value for really tough items I need photos of. I have too many great sales tax tokens and scrip that I need to have gone before the ID & PG is published and I'm willing to trade them for your help in locating impossible photos.. Monte C. Dean, moxking@aol.com or 121 E. Fairview St., Spring Valley, MN. 55975

SCARCE NM S-8 BLACK

FIBER: Mint condition, \$57 with postage, checks held until cleared or cashier's checks. Mike Batkin, PO Box 13223, El Paso, TX. 79913

American Tax Token Society (ATTS)

The ATTS is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waxahachie, Texas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

Articles, news, information and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$15. Lifetime membership dues are \$300. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

Officers

President / Awards

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